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Office:

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From:

Sent: Tuesday, June 19, 2012 12:54:52 PM

To:

Cc:

Subject: RE: IRC 6405

Under IRM 4.36.3.7.2(3), if, because of the examination, the tentative allowances are reduced to less than the jurisdictional amount, the examiner will notify the Joint Committee Specialist group in writing. Otherwise, these source years and their carrybacks will be submitted for review at the completion of their examination or survey.

The Service is not barred from recovering a refund because the JCT previously reviewed it.

Tentative refunds under section 6411 are assessed under section 6213(b)(3).